
AUDITOR OF STATE

- Authorizes the Auditor of State to conduct a performance audit of a municipal corporation, county, or township that is under a fiscal caution, a fiscal watch, or a fiscal emergency.
- Authorizes the Controlling Board to provide sufficient funds for purposes of such a performance audit.

Performance audits of local governments in fiscal distress

(R.C. 118.04, 118.041, and 118.042)

The bill authorizes the Auditor of State, on the Auditor of State's initiative, to conduct a performance audit of a financially distressed municipal corporation, county, or township that is under a fiscal caution, a fiscal watch, or a fiscal emergency.

All expenses incurred by the Auditor of State relating to a determination or termination of one of these three conditions, including providing technical and support services, must be reimbursed from an appropriation for that purpose. The bill specifies that expenses incurred for conducting a performance audit also must be reimbursed from the appropriation.